

**Illinois Department of Revenue  
Regulations**

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**TITLE 86: REVENUE**

**PART 800  
GENERAL RULES FOR ALL TAXES**

Section

800.1000 Introduction

800.4000 Filing Returns and Other Documents by Facsimile

AUTHORITY: Implementing Section 39c-1b of the Civil Administrative Code of Illinois [20 ILCS 2505/39c-1b] and authorized by Section 39b19 of the Civil Administrative Code of Illinois [20 ILCS 2505/39b19]

SOURCE: Adopted at 20 Ill. Reg. 13061, effective September 24, 1996.